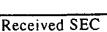
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Paras Madho Director Securities Operations



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Washington, DC 20549

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NYSE Croup, Inc. | 20 Broad Street New York, New York 10005 £212,656,9026 | £212,656,5893 pmadho@nyse.com



/SE Group

May 23, 2008

Ms. Velma T. Smith **Branch Chief** Securities and Exchange Commission Branch of Filer Support 2 Room 2531 100 F Street, NE Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Safe Bulkers, Inc., Common stock, \$0.001 par value per share and Preferred stock purchase rights. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on May 23, 2008. Tentative listing date - May 30, 2008.

Sincerely,

